

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>TIPTON</div> <div>CITY OF <u>TIPTON</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16201600700000</div> <div>City of Tipton</div> <div>407 Lynn Street</div> <div>Tipton, IA 52772-1633</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,340,407		1,340,407	1,290,059
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		1,340,407		1,340,407	1,290,059
Delinquent property taxes		0		0	0
TIF revenues		254,853		254,853	246,775
Other city taxes		261,084	0	261,084	241,324
Licenses and permits		18,072	1,150	19,222	19,400
Use of money and property		20,759	333,060	353,819	501,014
Intergovernmental		423,229	83,330	506,559	965,079
Charges for fees and service		373,606	7,862,464	8,236,070	8,597,525
Special assessments		10,238	0	10,238	29,000
Miscellaneous		328,541	433,911	762,452	1,736,572
Other financing sources		3,028,139	1,230,858	4,258,997	4,247,849
Total revenues and other sources		6,058,928	9,944,773	16,003,701	17,874,597
Expenditures and Other Financing Uses					
Public safety		1,097,954	0	1,097,954	1,655,450
Public works		584,010	0	584,010	934,224
Health and social services		0	0	0	0
Culture and recreation		834,658	0	834,658	929,899
Community and economic development		174,275	0	174,275	232,271
General government		223,234	0	223,234	353,948
Debt service		875,983	0	875,983	894,191
Capital projects		150,806	0	150,806	563,846
Total governmental activities expenditures		3,940,920	0	3,940,920	5,563,829
Business type activities		0	7,599,097	7,599,097	9,084,721
Total ALL expenditures		3,940,920	7,599,097	11,540,017	14,648,550
Other financing uses, including transfers out		1,498,544	1,719,885	3,218,429	3,226,047
Total ALL expenditures/And other financing uses		5,439,464	9,318,982	14,758,446	17,874,597
Excess revenues and other sources over (Under) Expenditures/And other financing uses		619,464	625,791	1,245,255	0
Beginning fund balance July 1, 2014		1,171,443	5,912,146	7,083,589	6,655,930
Ending fund balance June 30, 2015		1,790,907	6,537,937	8,328,844	6,655,930
<div>Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 6,370,343	Other long-term debt		\$ 0
Revenue debt		\$ 5,196,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 8,485,988
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Lorna Fletcher		Telephone →	Area Code 563	Number 866-6187	Extension N/A
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF TIPTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	898,419	304,033		137,955	0	0	1,340,407			1,340,407	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	898,419	304,033		137,955	0	0	1,340,407		T01	1,340,407	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	898,419	304,033		137,955	0	0	1,340,407			1,340,407	6
7	TIF revenues			254,853				254,853		T01	254,853	7
8	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	261,084	0	0	0	0	261,084	0	T09	261,084	14
15	TOTAL OTHER CITY TAXES	0	261,084	0	0	0	0	261,084	0		261,084	15
16	Section B - LICENSES AND PERMITS	18,072	0	0	0	0	0	18,072	1,150	T29	19,222	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	2,007	1,833	421	875	1,335	0	6,471	18,856	U20	25,327	18
19	Rents and royalties	780	0	0	0	0	0	780	314,204	U40	314,984	19
20	Other miscellaneous use of money and property	13,508	0	0	0	0	0	13,508	0	U20	13,508	20
21			0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	16,295	1,833	421	875	1,335	0	20,759	333,060		353,819	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	29,628	0	0	0	0	0	29,628	0	B89	29,628	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	29,628	0	0	0	0	0	29,628	0		29,628	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF TIPTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		334,928					334,928		C46	334,928	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	8,440	0	0	0	0	0	8,440	83,330	C89	91,770	49				
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50				
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51				
52	Iowa Economic Development Authority	0	0	0	0	0	0	0	0	C89	0	52				
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53				
54	Commercial & Industrial Replacement Claim	0	0	0	0	0	0	0	0	C89	0	54				
55		0	0	0	0	0	0	0	0		0	55				
56		0	0	0	0	0	0	0	0		0	56				
57		0	0	0	0	0	0	0	0		0	57				
58		0	0	0	0	0	0	0	0		0	58				
59		0	0	0	0	0	0	0	0		0	59				
60	Total state	8,440	334,928	0	0	0	0	343,368	83,330		426,698	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	24,466	0	0	0	0	0	24,466	0		24,466	63				
64	Library service	0	0	0	0	0	0	0	0	D89	0	64				
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65				
66	Fire/EMT service	5,767	0	0	0	0	0	5,767	0	D89	5,767	66				
67	School Assessment	20,000	0	0	0	0	0	20,000	0	D89	20,000	67				
68			0	0	0	0	0	0	0		0	68				
69			0	0	0	0	0	0	0		0	69				
70	Total local grants and reimbursements	50,233	0	0	0	0	0	50,233	0		50,233	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	88,301	334,928	0	0	0	0	423,229	83,330		506,559	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water	0	0	0	0	0	0	0	651,637	A91	651,637	73				
74	Sewer	0	0	0	0	0	0	0	641,135	A8Ø	641,135	74				
75	Electric	0	0	0	0	0	0	0	4,340,318	A92	4,340,318	75				
76	Gas	0	0	0	0	0	0	0	1,598,887	A93	1,598,887	76				
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77				
78	Airport	0	0	0	0	0	0	0	22,270	AØ1	22,270	78				
79	Landfill/garbage	0	0	0	0	0	0	0	452,579	A81	452,579	79				
80	Hospital	0	0	0	0	0	0	0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF TIPTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	22,592	T15	22,592	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	221,396	0	0	0	0	0	221,396	0	A89	221,396	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	1,350	1,350	14,880	A03	16,230	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	150,860	0	0	0	0	0	150,860	0	A61	150,860	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103	PSF health insurance/Central Garage	0	0	0	0	0	0	0	118,166		118,166	103
104	TOTAL CHARGES FOR SERVICE	372,256	0	0	0	0	1,350	373,606	7,862,464		8,236,070	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	10,238	0	0	10,238	0	U01	10,238	106
107	Section G - MISCELLANEOUS											107
108	Contributions	69,344	9,253	0	0	0	0	78,597	10,700	U99	89,297	108
109	Deposits and sales/fuel tax refunds	90,183	38,124	0	0	0	0	128,307	28,455	U99	156,762	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	0	0	0	0	0	0	0	0	U30	0	111
112	Internal service charges	0	0	0	0	0	0	0	307,469	NR	307,469	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Refunding Payment	30,957	12,180	0	0	0	0	43,137	24,724		67,861	114
115	Miscellaneous	0	0	0	0	10,865	0	10,865	1,449		12,314	115
116	Reimbursements	0	0	0	0	0	0	0	23,757		23,757	116
117	Lot Sales	0	0	0	0	0	0	0	5,400		5,400	117
118	Aviation Fuel	0	0	0	0	0	0	0	31,957		31,957	118
119	Special Assessment	0	67,635	0	0	0	0	67,635	0		67,635	119
120	TOTAL MISCELLANEOUS	190,484	127,192	0	0	10,865	0	328,541	433,911		762,452	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF TIPTON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,583,827	1,029,070	255,274	149,068	12,200	1,350	3,030,789	8,713,915		11,744,704	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	309,000	0	0	0	552,820	0	861,820	140,000	NR	1,001,820	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	1,219,854	114,196		602,201	0	0	1,936,251	1,031,180		2,967,431	127
128	Internal TIF loans and transfers in	10,000	0	0	131,320	0	0	141,320			141,320	128
129	Proceeds from revolving loan program	50,000	38,748	0	0	0	0	88,748	59,678		148,426	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	1,588,854	152,944	0	733,521	552,820	0	3,028,139	1,230,858		4,258,997	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,172,681	1,182,014	255,274	882,589	565,020	1,350	6,058,928	9,944,773		16,003,701	132
133												133
134	Beginning fund balance July 1, 2014	162,146	359,519	65,976	36,592	447,210	100,000	1,171,443	5,912,146		7,083,589	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,334,827	1,541,533	321,250	919,181	1,012,230	101,350	7,230,371	15,856,919		23,087,290	136
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF TIPTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	606,203						606,203		E62	606,203	2
3	Purchase of land and equipment	0						0		G62	0	3
4	Construction	0						0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	212,187	0	0	0	0	0	212,187		E24	212,187	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	277,254	0	0	0	0	0	277,254		E32	277,254	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	2,310	0	0	0	0	0	2,310		E32	2,310	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	1,097,954	0	0	0	0	0	1,097,954			1,097,954	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF TIPTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	204,212	0	0	0	0	0	204,212		E44	204,212	42				
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43				
44	Construction	0	0	0	0	0	0	0		F44	0	44				
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45				
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46				
47	Construction	0	0	0	0	0	0	0		F60	0	47				
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48				
49	Traffic control safety — Current operation	9,898	0	0	0	0	0	9,898		E44	9,898	49				
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50				
51	Construction	0	0	0	0	0	0	0		F44	0	51				
52	Snow removal — Current operation	67,834	0	0	0	0	0	67,834		E44	67,834	52				
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53				
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54				
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55				
56	Construction	0	0	0	0	0	0	0		F44	0	56				
57	Street cleaning — Current operation	31,264	0	0	0	0	0	31,264		E81	31,264	57				
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58				
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59				
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60				
61	Construction	0	0	0	0	0	0	0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62				
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63				
64	Construction	0	0	0	0	0	0	0		F81	0	64				
65	Other public works — Current operation	270,802	0	0	0	0	0	270,802		E89	270,802	65				
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66				
67	Construction	0	0	0	0	0	0	0		F89	0	67				
68		0	0	0	0	0	0	0			0	68				
69		0	0	0	0	0	0	0			0	69				
70		0	0	0	0	0	0	0			0	70				
71		0	0	0	0	0	0	0			0	71				
72		0	0	0	0	0	0	0			0	72				
73		0	0	0	0	0	0	0			0	73				
74		0	0	0	0	0	0	0			0	74				
75		0	0	0	0	0	0	0			0	75				
76		0	0	0	0	0	0	0			0	76				
77		0	0	0	0	0	0	0			0	77				
78		0	0	0	0	0	0	0			0	78				
79		0	0	0	0	0	0	0			0	79				
80	TOTAL PUBLIC WORKS	584,010	0	0	0	0	0	584,010			584,010	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF TIPTON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF TIPTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	264,450	0	0	0	0	0	264,450		E52	264,450	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	78,784	0	0	0	0	0	78,784		E61	78,784	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	491,424	0	0	0	0	0	491,424		E61	491,424	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	834,658	0	0	0	0	0	834,658			834,658	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	89,370	42,156	42,749	0	0	0	174,275		E89	174,275	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	89,370	42,156	42,749	0	0	0	174,275			174,275	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF TIPTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	14,602	0	0	0		0	14,602		E29	14,602	160
161	Purchase of land and equipment	0	0	0	0		0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	106,796	0	0	0		0	106,796		E23	106,796	162
163	Purchase of land and equipment	0	0	0	0		0	0		G23	0	163
164	Elections — Current operation	0	0	0	0		0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	10,962	0	4,250	0	0	0	15,212		E25	15,212	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	79,424	0	0	0	0	0	79,424		E31	79,424	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	7,200	0	0	0	0	0	7,200		G89	7,200	173
174			0	0	0	0	0	0			0	174
175			0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	218,984	0	4,250	0	0	0	223,234			223,234	176
177	Section G — DEBT SERVICE	0	0	0	872,634	0	0	872,634			872,634	177
178	Bond Expense	0	0	0	0	3,349	0	3,349			3,349	178
179	Bond Expense	0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	872,634	3,349	0	875,983			875,983	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street Improvements	0	0	0	0	16,521	0	16,521			16,521	184
185	Aquatic Center	0	0	0	0	134,285	0	134,285			134,285	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	150,806	0	150,806			150,806	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0		0	0			0	189
190		0	0	0	0		0	0			0	190
191		0	0	0	0		0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	150,806	0	150,806			150,806	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,824,976	42,156	46,999	872,634	154,155	0	3,940,920			3,940,920	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF TIPTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								397,847	E91	397,847	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							380,240	380,240	E80	380,240	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							3,262,081	3,262,081	E92	3,262,081	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							1,648,263	1,648,263	E93	1,648,263	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							109,029	109,029	E01	109,029	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							404,786	404,786	E81	404,786	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF TIPTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								50,900	E89	50,900	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								640,001		640,001	242
243	Enterprise Capital Projects								40,732		40,732	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246	Admin Services								272,529		272,529	246
247	Central Garage								289,901		289,901	247
248	PSF Health								102,788		102,788	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								7,599,097		7,599,097	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,824,976	42,156	46,999	872,634	154,155	0	3,940,920	7,599,097		11,540,017	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	43,996	854,554		0	405,936	1,200	1,305,686	1,661,745		2,967,431	255
256	Internal TIF loans/repayments and transfers out	0	0	141,320	0	0	0	141,320	0		141,320	256
257	Interfund Loan Advance	1,538		50,000	0	0	0	51,538	58,140		109,678	257
258	TOTAL OTHER FINANCING USES	45,534	854,554	191,320	0	405,936	1,200	1,498,544	1,719,885		3,218,429	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,870,510	896,710	238,319	872,634	560,091	1,200	5,439,464	9,318,982		14,758,446	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	100,000	100,000			100,000	263
264	Restricted	0	1,248,102	82,931	0	155,787	150	1,486,970			1,486,970	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	187,309	0	0	68,570	296,352	0	552,231			552,231	266
267	Unassigned	277,008	-603,279	0	-22,023	0	0	-348,294			-348,294	267
268	Total Governmental	464,317	644,823	82,931	46,547	452,139	100,150	1,790,907			1,790,907	268
269	Proprietary								6,537,937		6,537,937	269
270	Total ending fund balance June 30, 2015	464,317	644,823	82,931	46,547	452,139	100,150	1,790,907	6,537,937		8,328,844	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,334,827	1,541,533	321,250	919,181	1,012,230	101,350	7,230,371	15,856,919		23,087,290	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF TIPTON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	1,864,854

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0
2. Sewer utility	19U 1,792,000	29U 0	39U 156,000	49U 0	49U 0	49U 1,636,000	49U 0	I89 31,360
3. Electric utility	19U 3,890,000	29U 0	39U 330,000	49U 0	49U 0	49U 3,560,000	49U 0	I92 88,993
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0	I89 0
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
10. Street Improvement	19U 100,000	29U 0	39U 100,000	49U 0	49U 0	49U 0	49U 0	I89 4,150
11. Fire Truck	19U 201,343	29U 0	39U 31,000	49U 170,343	49U 0	49U 0	49U 0	I89 10,436
12. Corporate Purchases	19U 5,130,000	29U 1,000,000	39U 615,000	49U 5,515,000	49U 0	49U 0	49U 0	I89 109,548
13. Refunding	19U 710,000	29U 0	39U 25,000	49U 685,000	49U 0	49U 0	49U 0	I89 8,648
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
Total long-term debt	11,823,343	1,000,000	1,257,000	6,370,343	0	5,196,000	0	253,135

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	0
Outstanding as of JUNE 30, 2015	64V \$	0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15
Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	169,719,754	x .05 = \$	8,485,988

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 46,547	\$		8,282,297	8,328,844

REMARKS

V98